

रजिस्टर्ड नं० पी०/एस० एम० १४.



राजपत्र, हिमाचल प्रदेश (प्रसाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, सोमवार, ४ जुलाई, १९८८/१३ आषाढ़, १९१०

हिमाचल प्रदेश सरकार

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla, the 11th February, 1988

No. EXN-H (Code) 85-86.—In exercise of the powers conferred by section 59 of the Punjab Excise Act, 1914 (1 of 1914), as in force in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under section 5 of the Punjab Re-organization Act, 1966 and by virtue of the powers of the Financial Commissioner, conferred on me under section 9 of the said Act, read with the Himachal Pradesh (Excise

Powers and Appeal Orders), 1965 as amended from time to time, I, Hem Chand, Excise & Taxation Commissioner, hereby make the Himachal Pradesh Intoxicants Confiscation Rules, 1988, for the purposes of the Punjab Excise Act, 1914, as under :—

THE HIMACHAL PRADESH INTOXICANTS CONFISCATION RULES, 1988

PRELIMINARY

(A) These Rules may be called the Himachal Pradesh Intoxicants Confiscation Rules, 1988, and these shall extend to whole of Himachal Pradesh.

(B) These Rules shall come into force at once.

1. *Confiscated articles to be made over to the Collector.*—Subject to any order that may be passed under section 452 of the Criminal Procedure Code, 1973 (2 of 1974), every article, the confiscation of which has been ordered by a Court under section 78 (2) of the Punjab Excise Act (1 of 1914), as applied to Himachal Pradesh, shall be made over to the Collector (Deputy Commissioner) of the district in which such court is situated.

2. *Manner of disposals.*—All articles made over to the Collector (Deputy Commissioner) under rule 1 or confiscated by him under section 79 of the Punjab Excise Act (1 of 1914) as applied to Himachal Pradesh shall be disposed of in accordance with the following rules.

3. *Disposal of confiscated liquor and hemp drugs.*—Confiscated liquor and hemp drugs shall be disposed of in the following manner :—

- (i) All liquor of illicit origin and licit liquor not contained in sealed bottles, and hemp drugs, declared unfit for human consumption by the Chemical Examiner to Government, Himachal Pradesh, shall be destroyed under the orders of the Collector (Deputy Commissioner) of the district in the presence of an Assistant Excise and Taxation Commissioner or Excise and Taxation Officer, of the concerned district.
- (ii) Liquor lawfully manufactured and contained in approved sealed bottles shall be sold by auction or tender to the local licensed vendors under the orders of the Collector (Deputy Commissioner) of the district. The quantity of liquor sold shall be entered in the sale register of the licensee purchasing the liquor and the amount realized shall be credited into the Government treasury. In the case of country spirit, the sale price shall not be less than the issue price of a distillery in Himachal Pradesh. Other liquor shall not be disposed of at a price lower than that charged by wholesale vendors.
- (iii) Hemp drugs (bhang) declared fit for human consumption by the Chemical Examiner to Government, Himachal Pradesh, shall also be disposed of in the manner prescribed for the disposal of illicit bottled liquor. The price to be charged for the drug shall not be less than the wholesale price fixed for the drug.
- (iv) If the Collector (Deputy Commissioner) of the district is unable to dispose of bottled liquor or hemp drug (bhang) declared fit for human consumption, he shall :—
 - (a) if the value of the confiscated article does not exceed Rs. 10, order its destruction, and
 - (b) if the value of the confiscated article exceeds Rs. 10, submit a report to the Financial Commissioner for orders as to its disposal.

4. *Sale of other articles.*—All other things made over to the Collector (Deputy Commissioner) of the district under rule 1 of these rules or confiscated by him under section 79 of the Punjab Excise Act (1 of 1914), as applied to Himachal Pradesh, shall be sold in such manner as he may direct.

5. *Deposit of sale proceeds*.—Sale proceeds of all articles sold under rules 3 and 4 of these rules shall be credited to the Excise and Taxation Department under the Sub-head "150—Fines and Confiscation, 01—Receipts from Fines and Confiscation" subordinate to Major Head "0039—State Excise".

6. *Repeal and Savings*.—(1) The Himachal Pradesh Intoxicants Confiscation Rules, 1966, as in force in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 as amended from time to time, and the Punjab Intoxicants Confiscation Rules, 1955, as in force in the territories transferred to Himachal Pradesh on 1st November, 1966 under section 5 of the Punjab Re-organisation Act, 1966, and further as amended from time to time, are hereby repealed.

(2) Notwithstanding any such repeal, anything done or any action taken including any orders, notifications issued under the repealed rules shall, to the extent of being consistent with the provisions of these rules, be deemed to have been done, taken or issued under the provisions of these rules.

HEM CHAND,
Excise and Taxation Commissioner,
(with the powers of Financial Commissioner
under the Punjab Excise Act).

